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CONFIDENTIAL.

FORM NO. CMI—(13)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY 19 .)

To be filled in by the Statistics Authority
(1) Name of the Province.....
(2) Code number of the factory.....

THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.
CENSUS OF MANUFACTURING INDUSTRIES RULES, 1947.
(Return under rules 3 and 4 for the year ending 31st December 19 .)

GLASS AND GLASSWARE

DECLARATION.

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory
Full name and address of the occupier* who has signed this return (in block letters).
.....
.....

PART (A)
GENERAL INFORMATION.

1. Name of the factory in respect of which this return is made
2. Location of the factory.—
 (*i*) Street or road
 (*ii*) Town
 (*iii*) District
 (*iv*) Post Office
3. Business address of the factory.—
 (*i*) Street or road
 (*ii*) Town
 (*iii*) District
 (*iv*) Post Office
4. Name and address of the person owning the factory
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished.—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. Rs.
(2)	(2) Sterling capital .. £.
(3)	(3) Other foreign capital (state currency unit)

7. Year in which the factory first commenced manufacturing operations
 or
8. If information under item 7 is not available, the year in which the present owner purchased the factory

*The word 'Occupier' is used here in the same sense as in the Mysore Factories Act, 1936.

FORM No.–CMI-(13).

To be filled in by the Statistics Authority.

(1) Name of the Province

(2) Code number of the factory.....

THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

CENSUS OF MANUFACTURING INDUSTRIES RULES, 194[illegible]

(Return under rules 3 and 4 for the year ending 31st December 19

GLASS AND GLASSWARE

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM.

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting.*—The return should not cover merchanting transactions, *i.e.*, the purchase and re-sale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within Seven days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account.*—If the factory is owned by a company incorporated in British India or elsewhere two copies of the balance sheet and profit and loss account, as well as of the directors' report if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below.—

(i) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19

(ii) Whether the factory is a seasonal factory as defined in section 4 of the Mysore Factories Act, 1936

(iii) If the factory is a seasonal factory, the normal duration of the season .. From.....to.....

PART (B).

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19 ..

Instructions for filling up this part.

(*a*) All particulars in this Part should be given as on the 31st December 19 . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case, the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) "Value" in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (i) to II (1) (iii)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column 3] against these items. If any lumpsum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation

TABLE.

(1) Particulars in the table below relate to capital structure as on...../...../19

(2) The accounts of the factory are closed on*.....and the accounting year of the factory is from.....to.....

(3) The value of fixed capital items [items II (1) (i) to II (1) (iii)] as entered in this table has been arrived at by writing off depreciation, in rsepect of the year immediately preceding the date to which these particulars relate at a rate†.....the rate of depreciation prescribed under Section 10 (2) (vi) of the Mysore Income-tax Act, 1923. [See paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
I. PAID-UP CAPITAL—		
(1) Rupee Capital	Rs.....	Annual rent paid for any items of fixed capital taken on lease or rent.
(2) Sterling Capital	£.....	
(3) Other foreign capital (state currency unit)		

	Amount (2)	(3)
	Rs.	Rs.
II. PRODUCTIVE CAPITAL EMPLOYED—		
(1) *Fixed Capital*—		
(i) Value of Factory Buildings and land on which the factory is situated.		
(ii) Value of plant, machinery, tools and other mechanical equipment.		
(iii) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.		
(2) *Working Capital*—		
(i) Value of stocks of raw materials, fuels, and other materials used in the manufacturing process		
(ii) Value of stocks of finished products		
(iii) Value of all other items of working capital‡		
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part.

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade, (*i. e.*, sale of goods which were not subjected to any manufacturing process, but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (i) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(ii) Entries in column (2) against each of the side-headings 'men', 'women', 'boys', and 'girls' under "Workers" should be worked out in the manner described in paragraph (*b*) (i), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all

* If the accounts of the factory are closed more than once in an accounting year all the dates on which they are closed should be given here; for example if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

† State here whether; "higher than", "equal to" or "lower than", as the case may be.

‡ Under this heading should be included all other items of working capital, as for example, (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus* or *minus*) (as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payabe to the factory and the debit items should be items like amounts due for goods

working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made except in respect of deductions, if any, on account of fines, absence from duty or for damage to or loss of goods expressly entrusted to the employed person for custody or for loss of money which he is required to account for, where such damage or loss is directly attributable to his neglect or default.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'Total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (i) ''Worker'' means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [*see* also paragraph (*a*) above].

(ii) ''Persons other than workers'' should include all employees not covered by the term ''worker'' as defined in paragraph (*f*) (i), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [*see* also paragraph (*a*) above].

(*g*) ''Adult'' means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an ''adult'' under the Mysore Factories Act, 1936.

(*h*) ''Child'' means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an ''adult'' under the Mysore Factories Act, 1936.

(*i*) Particulars relating to ''workers'' employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to ''workers'' employed through contractors are available, the entries against the side headings 'Employed through contractors' should be ''not available'' in the relevant columns.

(*j*) If any class of ''workers''—'men', 'women', 'boys' and 'girls'— was not employed during the year the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE.

Classification of persons employed			Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees.
(1)				(3)	(4)	(5)
					Rs.	Rs.
A. Workers	Adults	Men — Employed directly by factory				
		Men — Employed through contractors				
		Women — Employed directly by factory				
		Women — Employed through contractors				
	Children	Boys — Employed directly by factory				
		Boys — Employed through contractors				
		Girls — Employed directly by factory				
		Girls — Employed through contractors				
		Total ..				
B. Pension other than workers						
		Total ..				

PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this part.

(*a*) *Fuel, electricity, etc., consumed in the year.*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value.*—For the purpose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, *i.e.*, any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(*c*) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(*d*) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(*e*) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(*f*) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity Purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
I. Fuel (including fuel for generating electricity and coal gas for use in factory for sale)—			Rs.
1. Coal (all kinds)	Ton		
2. Coke (all kinds)	Ton		
3. Charcoal	Maund (of 82 2/7 lbs.)		
4. Firewood	Maund (of 82 2/7 lbs.)		
5. Fuel Oils	Gallon		
6. Other fuels (value only)	——		
II. Electricity (including electricity for lighting purposes)	Killowatt Hour		
III. Coal Gas	1,000 Cub. ft.		
IV. Lubricating Materials—			
1. Lubricating Oils	Gallon		
2. Other lubricants	Gallon / Cwt.		
V. Water	1,000 Gallons		
		TOTAL	

PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR.

Instructions for filling up this Part.

(*a*) *Materials consumed in the year.*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value.*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, *i.e.*, any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (*b*) (1) to the amount paid to the sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (*a*) it should be clearly stated at the top of these columns that the additions specified in paragraph (*b*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item V):—

(*i*) Names of items which should be added [*see* paragraph (*b*) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(*ii*) the total amount which should be added to the value of materials as entered in each of the columns, (4) (6) and (8) in order to arrive at the purchase value.

(*c*) *Exclusion of merchanted goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and resold in the same condition as received, should be excluded from the table.

(*d*) *Work given out to other firms or factories (item V in the table).*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(*e*) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(*f*) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year *					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. RAW MATERIALS AND CHEMICALS:			Rs.		Rs.		Rs.
1. Ammonium nitrate ..	Cwt.						
2. Arsenious Oxide	Cwt.						
3. Barium Carbonate ..	Cwt.						
4. Borax	Cwt.						
5. Cadmium Sulphide ..	Cwt.						
6. Carbon	Cwt.						
7. Copper Oxide	Cwt.						
8. Copper Sulphate ..	Cwt.						

* If it is known that any quantity of material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year *					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I. RAW MATERIALS AND CHEMICALS—*contd.*			Rs.		Rs.		Rs.
9. Cobalt Oxide	Cwt.						
10. Cryolite	Cwt.		..				
11. Dolomite	Cwt.						
12. Felspar	Cwt.						
13. Flourspar	Cwt.						
14. Iron Oxide	Cwt.						
15. Limestone	Cwt.						
16. Manganese Dioxide ..	Cwt.						
17. Potassium Bichromate ..	Cwt.						
18. Red Lead	Cwt.						
19. Saltpetre	Cwt.						
20. Sand	Cwt.						
21. Soda Ash	Cwt.						
22. Sodium Sulphate (Salt Cake)	Cwt.						
23. Sulphur	Cwt.						
24. Selenium with or without Cadmium Sulphide ..	Cwt.						
25. Shell lime	Cwt.						
26. Uranium Oxide	Cwt.						
27. Zinc Oxide	Cwt.						
28. Others (value only) ..							
II. PACKING MATERIALS—							
29. Tissue Paper	Cwt.						
30. Kraft paper	Cwt.						
31. Paper for labels	Cwt.						
32. Straw board	Cwt.						
33. Other Boards (including cartons)	Cwt.						
34. Waterproof packing paper, not reinforced	Cwt.						
35. Waterproof packing paper, jute or cotton reinforced ..	Cwt.						
36. Wooden cases	Number						
37. Reed crates	Number						
38. Others (value only) ..							
III. OTHER MATERIALS INCLUDING CONSUMABLE STORES VALUE ONLY ..							
Total (of values only)							

	Amount paid for work done
	Rs.
IV. AMOUNT PAID TO OTHER FIRMS OR FACTORIES FOR WORK DONE ON MATERIALS GIVEN OUT	

* If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

V. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [*see* paragraph (*b*) of instructions to this Part].

I
II
III

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to Col. (4) Rs.

(*ii*) Additions to Col. (6) Rs.

(*iii*) Additions to Col. (8) Rs.

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part.

(*a*) *Products and by-products made in the year for sale.*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale,* whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(*b*) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV).—

(*i*) Names of items which should be deducted [*see* paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold.*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(*d*) *Exclusion of merchanted goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(*e*) *Work done for other firms or customers on material supplied by them.*—The total amount received for the work, *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net selling value (4)
			Rs.
I. PRODUCTS—			
1. Bangles	Dozen pairs		
2. Bulbs for electric lamps	Gross		
3. Shades for electric lamps	Gross		
4. Other lampware (including chimneys for oil lamps and Hurricane lanterns)	Gross		
5. Bottles and jars, stoppered	Gross		
6. Bottles, without stoppers, capacity larger than 8 ozs.	Gross		
7. Bottles, without stoppers, capacity 8 ozs. or less	Gross		
8. Tumblers	Gross		
9. Other domestieware	Gross		
10. Laboratoryware (beakers, test-tubes, phials tubing, etc.)	Gross		
11. Thermos or vacum flasks and jars	Gross		
12. Ink-stands and ink-pots	Gross		
13. Paper-weights	Gross		
14. Glass cakes	Cwt.		
15. Beads	Cwt.		
16. Pressed glassware	Gross		
17. Refractories	Cwt.		
18. Sheet glass	Cwt. / Sq. ft.	 /	
19. Plate glass	Cwt. / Sq. ft.	 /	
20. Others*			
(a)			
(b)			
(c)			
(d) All other products (value only)	—	—	

*Here should be entered the name of each important product not already specified by name under item "I. Products" and the unit of the quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

Products and by-products made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net selling value (4)
			Rs.
II. By-products†—			
1.			
2.			
3.			
4. All other by-products (value only)			
Total			
			Amount received for work done
			Rs.
III. Work done for other firms or customers on materials supplied by them			
Total value of products and by-products made for sale and work done			Rs.....

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4):—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [*see* paragraph (*b*) of instructions to this Part].

I.....II.....
III.....IV
V.....VI.....

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value Rs.

B. G. APPADORAI MUDALIAR,
Director of Industries and Commerce in Mysore.

†This includes waste products. Here should be entered the name of each important by-product and waste product and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products(value only)" and only the value stated in the relevant column.

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CONFIDENTIAL

FORM NO. CMI—(14)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY 19 .)

To be filled in by the Statistics Authority
(1) Name of the Province
(2) Code number of the factory

THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1947.

(Return under rules 3 and 4 for the year ending 31st December 19 .)

CERAMICS

DECLARATION.

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory

Full name and address of the occupier* who has signed this return (in block letters).

.....

.....

PART (A)
GENERAL INFORMATION.

1. Name of the factory in respect of which this return is made
2. Location of the factory.—
 (*i*) Street or road
 (*ii*) Town
 (*iii*) District
 (*iv*) Post Office
3. Business address of the factory.—
 (*i*) Street or road
 (*ii*) Town
 (*iii*) District
 (*iv*) Post Office
4. Name and address of the person owning the factory
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished:—

 Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.

 (1)
 (2)
 (3)

 Total paid-up capital of the firm.

 (1) Rupee capital .. Rs.
 (2) Sterling capital .. £
 (3) Other foreign capital (state currency unit)

7. Year in which the factory first commenced manufacturing operations

 or

8. If information under item 7 is not available, the year in which the present owner purchased the factory.

* The word 'Occupier' is used here in the same sense as in the Mysore Factories Act, 1936.

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CONFIDENTIAL

FORM No.-CMI-(14).

To be filled in by the Statistics Authority.
(1) Name of the Province
(2) Code number of the factory

THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1947.

(Return under rules 3 and 4 for the year ending 31st December 19 .)

CERAMICS

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM.

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting.*—The return should not cover merchanting transactions, *i.e.*, the purchase and re-sale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account.*—If the factory is owned by a company incorporated in British India or elsewhere two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below:—

(i) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19

(ii) Whether the factory is a seasonal factory as defined in section 4 of the Mysore Factories Act, 1936

(iii) If the factory is a seasonal factory, the normal duration of the season .. From.....to.....

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19 .

Instructions for filling up this part.

(*a*) All particulars in this Part should be given as on the 31st December 19 . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all praticulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) "Value" in all the headings specified under item "II Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (i) to II (1) (iii)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column 3] against these items. If any lumpsum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than equal to or lower than the rate of depreciation prescribed under section 10 (2) (vi) of the Mysore Income-Tax Act, 1923.

TABLE.

(1) Particulars in the table below relate to capital structure as on.....19

(2) The accounts of the factory are closed on*.....and the accounting year of the factory is from.....to.....

(3) The value of fixed capital items [items II (1) (i) to II (1) (iii)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate at a rate†.....the rate of depreciation prescribed under Section 10 (2) (vi) of the Mysore Income-Tax Act, 1923. [See paragraph (*d*) of instructions for filling up this Part].

Items of Capital (1)	Amount (2)	
I. PAID-UP CAPITAL—		
(1) Rupee capital	Rs.	Annual rent paid for any items of fixed capital taken on lease or rent
(2) Sterling capital		
(3) Other foreign capital (state currency unit)		

	Amount (2)	(3)
	Rs.	Rs.
II. PRODUCTIVE CAPITAL EMPLOYED—		
(1) *Fixed Capital*—		
(i) Value of factory buildings and land on which the factory is situated		
(ii) Value of plant, machinery, tools and other mechanical equipment		
(iii) Value of all other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.		
(2) *Working Capital*—		
(i) Value of stocks of raw materials, fuels and other materials used in the manufacturing process		
(ii) Value of stocks of finished products		
(iii) Value of all other items of working capital ‡		
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part.

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trades (*i. e.*, sale of goods which were not subjected to any manufacturing process but merely bought and resold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (i) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(ii) Entries in column (2) against each of the side-headings 'men', 'women', 'boys', and 'girls' under "Workers" should be worked out in the manner described in paragraph (*b*) (i), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all

* If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six monthly, the dates of both six-monthly closings should be given.

† State here whether 'higher than', 'equal to' or 'lower than', as the case may be.

‡ Under this heading should be included all other items of working capital, as for example, (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be), obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made except in respect of deductions, if any, on account of fines, absence from duty or for damage to or loss of goods expressly entrusted to the employed person for custody or for loss of money which he is required to account for, where such damage or loss is directly attributable to his neglect or default.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (i) ''Worker'' means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [*see* also paragraph (*a*) above].

(ii) ''Persons other than workers'' should include all employees not covered by the term ''worker'' as defined in paragraph (*f*) (i), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [*see* also paragraph (*a*) above].

(*g*) ''Adult'' means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an ''adult'' under the Mysore Factories Act, 1936.

(*h*) 'Child'' means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an ''adult'' under the Mysore Factories Act, 1936.

(*i*) Particulars relating to ''workers'' employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to ''workers'' employed through contractors are available, the entries against the side heading 'Employed through contractors' should be ''not available'' in the relevant columns.

(*j*) If any class of ''workers''—'men', 'women', ''boys' and 'girls'— was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE.

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefits or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
A. Workers	Adults	Men	Employed directly by factory				
			Employed through contractors				
		Women	Employed directly by factory				
			Employed through contractors				
	Children	Boys	Employed directly by factory				
			Employed through contractors				
		Girls	Employed directly by factory				
			Employed through Contractors				
			Total ..				
B. Persons other than workers							
			Total ..				

PART (D)

FUEL, ELECTRICITY, COAL-GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for fillling up this part.

(*a*) *Fuel, electricity, etc., consumed in the year.*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value.*—For the purpose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, *i.e.*, any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(*c*) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(*d*) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(*e*) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(*f*) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
I. Fuel (including fuel for generating electricity and coal gas for use in factory for sale)—			Rs.
1. Coal (all kinds)	Ton		
2. Coke (all kinds)	Ton		
3. Charcoal	Maund of 82 2/7 lbs.		
4 Firewood	Maund of 82 2/7 lbs.		
5. Fuel Oils	Gallon		
6. Other fuels (value only)	—		
II. Electricity (including electricity for lighting purposes)	Kilowatt hour		
III. Coal Gas	1000 Cub. ft.		
IV. Lubricating Materials—			
1. Lubricating Oils	Gallon		
2. Other lubricants	Gallon / Cwt.		
V. Water	1000 Gallons		
		TOTAL ..	

PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR.

Instructions for filling up this part.

(*a*) *Materials consumed in the year.*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value.*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of materials purchased during the year should be taken as equal to the cost of the materials landed at the factory, *i.e.*, any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If the additions specified in paragraph (*b*) (1) to the amount paid to the sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (*a*) it should be clearly stated at the top of these columns that the additions specified in paragraph (*b*) (1) have not been made and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—.

(*i*) Names of items which should be added [*see* paragraph (*b*) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(*ii*) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(*c*) *Exclusion of merchanted goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(*d*) *Work given out to other firms or factories* (*item V in the table*).—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(*e*) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of materials listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(*f*) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. BASIC MATERIALS							
1. China-clay	Ton						
2. Fire-clay	Ton						
3. Pipe-clay	Ton						
4. Red-clay	Ton						
5. White sand	Ton						
6. Red sand	Ton						
7. Felspar	Ton						
8. Quartz	Ton						

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6) as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. BASIC MATERIALS—*concld.*							
9. Magnesite	Ton						
10. Chrome ore	Ton						
11. Bauxite	Ton						
12. Soap-stone	Ton						
13. Marble chips	Ton						
14. Gypsum	Ton						
15. Others	Ton						
II. CHEMICALS—							
16. Soda Ash	Cwt.						
17. Sodium Silicate	Cwt.						
18. Cobalt Oxide	Cwt.						
19. Zinc Oxide	Cwt.						
20. Aluminium Oxide	Cwt.						
Boric Acid	Cwt.						
22 Red Lead	Cwt.						
23 Chromium Oxide	Cwt.						
24. Soft Soap	Cwt.						
25. Solubriol	Cwt.						
26. Kerosene oil, white	Gallon						
27. Others (value only)	——	——		——		——	
III. PACKING MATERIALS—							
28. Kraft paper	Cwt.						
29. Other packing paper	Cwt.						
30. Paper for labels	Cwt.						
31. Strawboard	Cwt.						
32. Other boards (including cartons)	Cwt.						
33. Wooden cases	Number						
34. Other packing cases or crates	Number						
35. Hoops, iron	Cwt.						
36. Gunny cloth	Cwt.						
37. Others (value only)	——	——		——		——	
IV. OTHER MATERIALS INCLUDING CONSUMABLE STORES (VALUE ONLY)	——	——		——		——	
	Total (of values only)			——		——	

	Amount paid for work done.
	Rs.
V. AMOUNT PAID TO OTHER FIRMS OR FACTORIES FOR WORK DONE ON MATERIALS GIVEN OUT	

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (*b*) of instructions to this Part].

I.

II.

III

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to column (4)	(*ii*) Additions to column (6)	(*iii*) Additions to column (8)
Rs.	Rs.	Rs.

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part.

(*a*) *Products and by-products made in the year for sale.*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale*, whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(*b*) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (*b*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV):—

(*i*) Names of items which should be deducted [*see* paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold.*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product, and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(*d*) *Exclusion of merchanted goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(*e*) *Work done for other firms or customers on material supplied by them.*—The total amount received for the work *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE.

Products and by-products made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net selling value (4)
			Rs.
I. PRODUCTS—			
1. Domestic ware—			
(a) Tea cups and saucers	1,000 pieces		
(b) Coffee cups and saucers	1,000 pieces		
(c) Tea pots	1,000 pieces		
(d) Coffee pots	1,000 pieces		
(e) Plates, 7″ to 10″ diameter	1,000 pieces		
(f) Other plates and dishes	1,000 pieces		
(g) Jugs, mugs, tureens finger bowls, etc.	1,000 pieces		
(h) Other diomestic ware	1,000 pieces		
2. Electrical insulators, high tension	1,000 pieces		
3. Electrical insulators, low tension	1,000 pieces		
4. Sanitary equipment and fittings (specify principal types)—			
(a)			
(b)			
(c)			
(d) Others			
5. Pipes (specify principal types)—			
(a)			
(b)			
(c)			
(d) Others			
6. Refractories (specify principal types)—			
(a)			
(b)			
(c			
(d) Others			
7. Tiles, glazed	1,000 pieces		
8. Tiles, terracotta	1,000 pieces		
9. Earthen and stone ware for chemicals	1,000 pieces		
10. Others*—			
(a)			
(b			
(c)			

*Here should be entered the name of each important product not already specified by name under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

Products and by-products made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net selling value (4)
			Rs.
I. PRODUCTS—*concld.*			
10. Others*—*concld.*			
(*d*)			
(*e*)			
(*f*)			
(*g*) All other products (value only)	——	——	
II. BY-PRODUCTS—†			
1.			
2.			
3.			
4. All other by-products (value only)	——	——	
		Total ..	
			Amount received for work done
			Rs.
III. WORK DONE FOR OTHER FIRMS OR CUSTOMERS ON MATERIALS SUPPLIED BY THEM			
			Rs.
Total value of products and by-products made for sale and work done			

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4):—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) of instructions to this Part].

I.....II.....
III..... IV.....
V.....VI.....

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value Rs.

B. G. APPADURAI MUDALIAR,
Director of Industries and Commerce in Mysore

* Here should be entered the name of each important product not already specified by name under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

† This includes waste products. Here should be entered the name of each important by-product and waste product and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

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CONFIDENTIAL

DRAFT

FORM NO. CMI—(15)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY 19 .)

To be filled in by the Statistics Authority.
(1) Name of the Province
(2) Code number of the factory

THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

CENSUS OF MANUFACTURING INDUSTRIES RULES, 19

(Return under rules 3 and 4 for the year ending 31st December 19 .)

PLYWOOD AND TEA-CHESTS

DECLARATION.

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory

Full name and address of the occupier* who has signed this return (in block letters).

.....

.....

PART (A)
GENERAL INFORMATION.

1. Name of the factory in respect of which this return is made
2. Location of the factory.—
 (*i*) Street or road
 (*ii*) Town
 (*iii*) District
 (*iv*) Post Office
3. Business address of the factory.—
 (*i*) Street or road
 (*ii*) Town
 (*iii*) District
 (*iv*) Post Office
4. Name and address of the person owning the factory
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted

6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished:—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.

(1)

(2)

(3)

Total paid-up capital of the firm.

(1) Rupee capital .. Rs.

(2) Sterling capital .. £.

(3) Other foreign capital (state currency unit)

7. Year in which the factory first commenced manufacturing operations

Or

8. If information under item 7 is not available, the year in which the present owner purchased the factory

CONFIDENTIAL

FORM No. CMI-(15).

To be filled in by the Statistics Authority.

(1) Name of the Province

(2) Code number of the factory

THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1947.

(Return under rules 3 and 4 for the year ending 31st December 19 .)

PLYWOOD AND TEA-CHESTS

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM.

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting.*—The return should not cover merchanting transactions, *i.e.*, the purchase and re-sale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account.*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19 .	
(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Mysore Factories Act, 1936	
(*iii*) If the factory is a seasonal factory, the normal duration of the season	From.....to.....

PART (B).

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19 .

Instructions for filling up this Part.

(*a*) All particulars in this Part should be given as on the 31st December 19 . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) "Value" in all the headings specified under item "II. Productive Capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (i) to II (1) (iii)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lump-sum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to, or lower than, the rate of depreciation prescribed under Section 10 (2) (vi) of the Mysore Income-Tax Act, 1923.

TABLE.

(1) Particulars in the table below relate to capital structure as on 19

(2) The accounts of the factory are closed on *.....and the accounting year of the Factory is from.....to.....

(3) The value of fixed capital items [items II (1) (i) to II (1) (iii)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate at a rate †..... the rate of depreciation prescribed under Section 10 (2) (vi) of the Mysore Income-Tax Act, 1923. [*See* paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
I. PAID-UP CAPITAL—		
(1) Rupee capital	Rs.....	Annual rent paid for any items of fixed capital taken on lease or rent.
(2) Sterling capital	£.....	
(3) Other foreign capital (state currency unit)		
	Amount (2)	(3)
	Rs.	Rs.
II. PRODUCTIVE CAPITAL EMPLOYED—		
(1) *Fixed Capital*—		
(*i*) Value of factory buildings and land on which the factory is situated		
(*ii*) Value of plant, machinery, tools and other mechanical equipment		
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.		
(2) *Working Capital*—		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process		
(*ii*) Value of stocks of finished products		
(*iii*) Value of all other items of working capital‡		
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C).

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part.

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade (*i. e.*, sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (i) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(ii) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under "Workers" should be worked out in the manner described in paragraph (*b*) (i), but based on the attendances of men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here;—for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than', 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus*) *or minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made except in respect of deductions, if any, on account of fines, absence from duty or for damage to or loss of goods expressly entrusted to the employed person for custody or for loss of money which he is required to account for, where such damage or loss is directly attributable to his neglect or default.

(*e*) If for the purpose of entries in column (5) separate figures for each of the side headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (i) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or any in other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [*see* also paragraph (*a*) above].

(ii) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (*f*) (i), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [*see* also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Mysore Factories Act, 1936.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Mysore Factories Act, 1936.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side-heading 'Employed through contractors' should be "not available" in the relevant columns.

(*j*) If any class of "workers" —'men', 'women', 'boys' and 'girls'—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE.

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total Money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
A. WORKERS.	Adults	Men	Employed directly by factory.				
			Employed through contractors.				
		Women	Employed directly by factory.				
			Employed through contractors.				
	Children	Boys	Employed directly by factory.				
			Employed through contractors.				
		Girls	Employed directly by factory.				
			Employed through contractors.				
			Total ..				
B. PERSONS OTHER THAN WORKERS							
			Total ..				

PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 . .

Instructions for filling up this Part.

(*a*) *Fuel, electricity, etc., consumed in the year.*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value.*—For the purpose of determining the purchase value of the quantity of each item of fuel or electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, *i.e.*, any expenses incurred in transporting the article to the factory, should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(*c*) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(*d*) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(*e*) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(*f*) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. Fuel (including fuel for generating electricity and coal gas for use in factory for sale)—			
1. Coal (all kinds)	Ton		
2. Coke (all kinds)	Ton		
3. Charcoal	Maund of 82 2/7 lbs.		
4. Firewood	Maund of 82 2/7 lbs.		
5. Fuel Oils	Gallon		
6. Other fuels (value only)	——		
II. Electricity (including electricity for lighting purposes)	Kilowatt hour		
III. Coal Gas	1,000 Cub. ft.		
IV. Lubricating Materials—			
1. Lubricating Oils	Gallon		
2. Other lubricants	Gallon / Cwt.		
V. Water	1,000 Gallons		

PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR.

Instructions for filling up this Part.

(*a*) *Materials consumed in the year.*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased,* whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value.*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, *i.e.*, any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (*b*) (1) to the amount paid to the sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (*a*) it should be clearly stated at the top of these columns that the additions specified in paragraph (*b*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item V):—

(*i*) Names of items which should be added [*see* paragraph (*b*) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(*ii*) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(*c*) *Exclusion of merchanted goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and resold in the same condition as received, should be excluded from the table.

(*d*) *Work given out to other firms or factories (item IV in the table).*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(*e*) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item IV in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(*f*) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE.

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchas value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. TIMBER—							
1. Padauk wood	Cub. ft.						
2. Teak wood	Cub. ft.						
3. Black wood	Cub. ft.						
4. Laurel wood	Cub. ft.						
5. Sissoo wood	Cub. ft.						
6. Toon wood	Cub. ft.						
7. Chikrassi wood	Cub. ft.						
8. Hollock wood	Cub. ft.						

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year					
		Indigenous		Imported		Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. TIMBER——*contd.*							
9. Simul wood	Cub. ft.						
10. Mango wood	Cub. ft.						
11. Haldu wood	Cub. ft.						
12. Kadam wood	Cub. ft.						
13. Indian birch wood	Cub ft..						
14. Salai wood	Cub. ft.						
15. Hollong wood	Cub. ft.						
16. Lampati wood	Cub. ft.						
17. Othrer timbers	Cub. ft.						
II. PLYWOOD—							
18. Plywood, all kinds	Sq. ft.						
III. CHEMICALS—							
19. Alum	Cwt.						
20. Ammonium Hydroxide ..	Cwt.						
21. Blood Albumen	Cwt.						
22. Casein	Cwt.						
23. Caustic Soda	Cwt.						
24. Carbolic Acid	Cwt.						
25. Copper Sulphate	Cwt.						
26. Formaldehyde	Cwt.						
27. Glue	Cwt.						
28. Lime	Cwt.						
29. Sodium Silicate	Cwt.						
30. Starch	Cwt.						
31. Vegetable Protein	Cwt.						
32. Others	Cwt.						
IV. METALIC MATERIALS—							
33. Lead foil or sheets	Ton						
34. Aluminium foil ..	Ton						
35. Tinplate metal fittings ..	Ton						
36. Blackplate metal fittings ..	Ton						
37. Terne-plate metal fittings ..	Ton						
38. Wire nails and rivets ..	Ton						
39. Others (value only)	——	——		——		——	
V. PACKING MATERIALS—							
40. Packing Timber	Cub. ft.						
41. Hoops, iron	Ton						
42. Clips, ...	Ton						
43. Binders, iron wire	Ton						

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is

Materials other than those [specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
V. PACKING MATERIALS—*contd.*							
44. Others (only)	— —	— —		— —		— —	
VI. OTHER MATERIALS INCLUDING CONSUMABLE STORES (VALUE ONLY)	— —	— —		— —		— —	
	Total of (values only)			— —		— —	

	Amount paid for work done
	Rs.
VII. AMOUNT PAID TO OTHER FIRMS OR FACTORIES FOR WORK DONE ON MATERIALS GIVEN OUT ..	

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [*see* paragraph (*b*) of instructions to this Part].
I.....
II.....
III.....

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to column (4) Rs.

(*ii*) Additions to col. (6) Rs.....

(*iii*) Additions to Col. (8) Rs.....

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part.

(*a*) *Products and by-products made in the year for sale.*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale,* whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

(*b*) *Ex-factory net selling value.*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(*2*) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (*b*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (itemIV) :—

(*i*) Names of items which should be deducted [*see* paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold.*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(*d*) *Exclusion of merchanted goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(*e*) *Work done for other firms or customers on material supplied by them.*—The total amount received for the work *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
(1)	(2)	(3)	(4)
			Rs.
I. PRODUCTS—			
1. Plywood—			
(*a*) Commercial	Sq. ft.		
(*b*) Marine	Sq. ft.		
(*c*) Aircraft	Sq. ft.		
(*d*) Blockboard	Sq. ft.		
(*e*) Decorative	Sq. ft.		
(*f*) Others	Sq. ft.		
2. Tea Chests—			
(*a*) 19″—19″—24″	Number		
(*b*) 19″—19″—22″	Number		
(*c*) 18″—18″—20″	Number		
(*d*) 16″—16″—20″	Number		
(*e*) 16″—16″—18″	Number		
(*f*) 16″—17″—19″	Number		
(*g*) Others	Number		
3. Shellac Chests—			
(*a*) 26″—26″—15″	Number		
(*b*) 26″—26″—14″	Number		

Products and by-products made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net selling value (4)
			Rs.
I. PRODUCTS—*contd.*			
3. Shellac -chests—*contd.*			
(*c*) 24″ — 24″ — 19″	Number		
(*d*) Others	Number		
4. Plywood packing cases	Number		
5. Plywood containers	Number		
6. Opium chests	Number		
7. Boxes for packing rubber	Number		
8. Travelling boxes	Number		
9. Battens (state unit of quantity)			
10. Others*—			
(*a*)			
(*b*)			
(*c*)			
(*d*) All other products (value only)	——	——	
II. BY-PRODUCTS—†			
1. Waste timber (state unit of quantity)			
2. Others‡—			
(*a*)			
(*b*)			
(*c*)			
(*d*) All other by-products (value only)	——	——	
		Total ..	
			Amount received for work done
			Rs.
III. WORK DONE FOR OTHER FIRMS OR CUSTOMERS ON MATERIALS SUPPLIED BY THEM			
			Rs.
Total value of products and by-products made for sale and work done			

*Here should be entered the name of each important product not already specified under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each products in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

†This includes waste products.

‡Here should be entered the name of each important by-product and waste product not already specified by name under item "II. By-products", and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4):—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) of instructions to this Part].

I.....II.....
III IV.....
V VI.....

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value Rs.

B. G. APPADORAI MUDALIAR,
Director of Industries and Commerce in Mysore.